THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D. APPA RAO

WRIT PETITION No: 14002 of 2006

Dated: 11.07.2006

Between:

M/s. Whirpool of India Limited.

..... PETITIONER

AND

Commercial Tax Officer,
S.D. Road Circle, Secunderabad
& others.

.....RESPONDENTS

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D. APPA RAO

WRIT PETITION No: 14002 of 2006

ORDER:- (PER THE HONOURABLE JC,J)

Aggrieved by the decision of the 3rd respondent in rejecting the stay application of the

petitioner, the present writ petition is filed with a prayer as follows:

> "… … Hon'ble Court may be pleased to issue a writ or order or direction particularly one in the nature of writ of Mandamus granting stay of collection of the balance disputed tax of Rs.1,03,770/- and Rs.2,37,304/- for the assessment year 2001-2002 arising in pursuance of the stay rejection order of the 2nd respondent in Appeal No.P/4/2004-05, dated 26.04.2004 arising out of the assessment order of the 1st respondent dated 28.03.2003 and 09.02.2004, pending disposal of the appeals before the 2nd respondent or to pass such other or further orders as this Hon'ble Court deem fit and proper in the circumstances of the case."

The petitioner is a limited company engaged in the business of manufacturing and marketing of electronic goods like washing machines, refrigerators etc. He is also a registered dealer under the APGST Act on the rolls of the 1st respondent. With reference to the assessment year 2001-2002, the 1st respondent, by his proceedings dated 28.03.2003, assessed the tax liability of the petitioner under the APGST Act. The said proceedings were subsequently revised twice by the 1st respondent, one on 27.05.2003 and the second on 17.12.2003 notifying the tax at about Rs.3,40,000/-. Aggrieved by the same, the petitioner carried the appeal before the 2nd respondent. Pending the appeal, the petitioner sought stay of the collection of the amount of tax. The said application was rejected by the 2nd respondent. hence,the present writ petition.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the matter can be disposed of at this stage directing the respondents not to recover the tax, which is the subject matter of dispute between the 2nd respondent for the assessment year 2001-2002 of the petitioner on condition that the petitioner deposits 50% of the amount of Tax i.e., Rs.1,70,000/- (Rs. One lakhs seventy thousand only), within a period of four weeks from today. The amount, if any, already paid in connection of the said assessment year, shall be given credit to while computing the abovementioned amount of 50%.

The writ petition is, accordingly, disposed of. No order as to costs.

J.CHELAMESWAR, J

D. APPA RAO, J

Date: 11.07.2006
ES